



Whistleblowing procedure

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Variation

The following areas have been updated in this version:

- Dates

CONTENTS

How to raise a concern	2
What happens next?	3
Initial fact finding	4
Investigation.....	4
Further action.....	5
Whistleblowing Do's and Don'ts	6
What sort of issues need whistleblowing?	6
How can I decide if my, or another person's, behaviour is appropriate?	7
Other considerations.....	7

We have a duty to conduct our affairs in a responsible and transparent way and to take into account the standards required in public life. We aim to develop a culture of openness.

It is essential that you are able to bring to our attention any concerns that you may have about suspected malpractice within ICAEW, without fear of reprisal. It is clearly in all our interests to ensure that any malpractice does not occur.

This procedure, and the accompanying policy, is designed for all workers and active members to be able to raise, at a high level, any serious concern that they believe may indicate malpractice, impropriety or wrongdoing.

This procedure does not form part of any contract of employment or other contract to provide services, and we may amend it at any time.

How to raise a concern

The appendix provides further information and guidance on concerns that may be raised under the Whistleblowing Policy, including some 'Do's and Don'ts'

If you are unsure about raising a concern, or want independent advice at any time, you can contact the independent charity, Protect on: 020 3117 2520 or at via their website (www.protect-advice.org.uk) . They provide free confidential legal advice at any stage about how to raise a concern about serious malpractice. However, remember that this service cannot act on your behalf to raise the concern.

There are various options for raising a concern.

As a worker

This also applies to secondees, consultants, contractors and agency personnel while at ICAEW.

Tell your manager

If you wish to raise a concern, you should inform your immediate manager or Head of Department or Director of the concern. Your Head of Department or Director will then raise the matter with Internal Audit.

or

Tell Human Resources or Internal Audit

If the concern involves your immediate manager or Head of Department or Director, or for any reason you would prefer them not to be told, you may raise the matter directly with the Director, People or Head of Internal Audit.

or

Tell the Chair of ICAEW's Audit Committee

If for any reason you do not wish to discuss the matter with an ICAEW employee, you may raise the matter directly with the Chair of ICAEW's Audit Committee.

As an active member

Tell Internal Audit

You should raise the matter with the Head of Internal Audit.

or

Tell the Chair of ICAEW's Audit Committee

If for any reason you do not wish to discuss the matter with an ICAEW employee, you may raise the matter directly with the Chair of ICAEW's Audit Committee.

Contact details are shown below in the appendix.

In the case of suspected money laundering, the Director, People, Head of Internal Audit or the Chair of the Audit Committee will contact the MLCO to report your concern.

Alternatively, staff can contact the MLCO direct. Please refer to the policy on reporting suspicions of money laundering for details.

Any whistleblowing matters will be reported, confidentially, to the Director, People, the Head of Internal Audit, the CEO and the Chair of the Audit Committee.

Anonymous allegations

We encourage you to put your name to your allegation. If you do not reveal who you are, the person investigating the matter will be unable to respond to you. It may also make it more difficult to investigate the allegations.

We will consider anonymous allegations, but whether there should be any follow up action will be at the discretion of ICAEW. In exercising this discretion, we will consider:

- the seriousness of the issue raised
- the credibility of the concern
- the likelihood of confirming the allegation from alternative credible sources.

Untrue allegations

If you deliberately make false or malicious allegations, we may take disciplinary action against you.

What happens next?

We will always respond to your concerns. We will consider and address each situation individually.

Initial fact finding

Investigation

Further action

Initial fact finding

We will undertake initial fact-finding enquiries to decide whether an investigation is appropriate. This will include clarifying your concern and conducting additional fact finding.

Clarifying your concern

As the person raising the malpractice concern, we may ask you to attend a meeting(s) with Internal Audit and/or HR as appropriate to ensure we understand the concern you are raising.

The statutory right to be accompanied by a fellow worker or trade union official does not apply to interviews that are purely investigative in nature. Despite this, ICAEW will consider a request from an employee or active member to bring a colleague along to a fact-finding interview although it may, at its discretion, refuse to agree to this.

You may confer with your companion during the course of the meeting, but they may not answer questions on your behalf.

A senior member of ICAEW staff or an office holder may accompany Internal Audit or HR in these meetings.

Additional fact finding

We may also perform other fact finding activities such as interviews with other members of staff to enable us to decide whether an investigation will proceed.

When conducting these interviews we will seek to protect the anonymity of the person raising the malpractice concern. This means that we will not share your name unless this is considered to be necessary to confirm the facts and we will ask the person being interviewed to keep the content of the meeting confidential.

The purpose of the meeting is to gather facts to determine if further investigation is warranted. A record of the interview will be written and agreed by both parties. To support this, the meetings may be conducted with a note-taker. Additional information, eg documents, may also be provided by the person being interviewed following the meeting to clarify the situation.

The statutory right to be accompanied by a fellow worker or trade union official does not apply to interviews that are purely investigative in nature. Despite this, ICAEW will consider a request from an employee to bring a colleague along to a fact-finding interview although it may, at its discretion, refuse to agree to this.

Investigation

Once the initial fact finding has been completed, the CEO and Chair of the Audit Committee will decide if further investigation is warranted. If there is no evidence or reasonable suspicion to support your concerns it is unlikely that an investigation will proceed. Depending on the concerns raised and the initial fact finding, it may be more appropriate to address these in a forthcoming audit rather than a specific investigation.

We will inform you whether an investigation will proceed. We will do this within 30 days of when you raised the concerns.

We will also inform any staff who participated in the fact finding whether an investigation will proceed.

Where we consider an investigation to be appropriate, the CEO and Chair of the Audit Committee will appoint an investigating officer to carry out the investigation. When selecting an investigating officer they will consider the subject of the concern as well as who may be implicated in the concerns raised and ensure that the investigating officer is independent and is supported by an investigating team with the relevant knowledge and skills.

The investigating officer will conduct the investigation with the objective of establishing whether malpractice has occurred. The format of the investigation will vary depending upon the circumstances.

The purpose of an investigation is for us to establish a fair and balanced view of the situation and whether any additional action, such as a disciplinary hearing or amendments to internal procedures, is necessary.

The amount of investigation required will depend on the nature of the allegations and will vary from case to case. The investigation may take the form of interviews and examination of any documents or other evidence. You must cooperate fully and promptly in any investigation. This will include giving us the names of any relevant witnesses, disclosing any relevant documents to us and attending investigative interviews if required.

The statutory right to be accompanied by a fellow worker or trade union official does not apply to interviews that are purely investigative in nature. Despite this, ICAEW will consider a request from an employee who is under investigation to bring a colleague along to any investigative interview although it may, at its discretion, refuse to agree to this.

Further action

The investigating officer will communicate the findings of the investigation to those members of ICAEW management or external authorities who need to consider whether further action should be taken based on the findings.

If the investigation reveals the need for a disciplinary hearing, the disciplinary policy will be followed.

In the case of suspected money laundering, we will contact the MLCO to report your concern.

We will inform you when we have concluded the investigation. We aim to complete the investigation within 6 months of the initial report, subject to the complexities of the case.

Document control

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Whistleblowing Do's and Don'ts

Do

- **Do make an immediate note of your concerns** - note all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved.
- **Do convey your suspicions to someone with the appropriate authority and experience.**
 - For workers, this will usually be your line manager and/or Internal Audit. Alternatively, you can contact your Head of Division/Director, the Director, People or the Chair of ICAEW's Audit Committee directly.
 - For active members, this will usually be the Head of Internal Audit. Alternatively, you can contact the Chair of ICAEW's Audit Committee directly.
 - If you think the matter relates to money laundering, then you can contact the MLCO directly. Please refer to the money laundering policy for details.
- **Do deal with the matter promptly**

Don't

- **Don't be afraid of raising your concerns** - you will not suffer any recrimination from ICAEW because of voicing a reasonably held suspicion. ICAEW will treat any matter you raise sensitively and confidentially.
- **Don't approach or accuse any individuals directly.**
- **Don't try to investigate the matter yourself** – you might prejudice any subsequent investigation.
- **Don't convey your suspicions to anyone other than those with the proper authority.**

What sort of issues need whistleblowing?

The sort of issues that might be raised includes:

- Safety concerns
- Conflicts of interest
- Bullying, harassment and discrimination of others
- Gifts and hospitality
- Use of copyright
- Unlicensed software
- Theft
- Bribery or facilitation payments
- Improper use of ICAEW's assets
- Falsifying reports or KPIs
- Avoidance of approval procedures
- Violence at work
- Drug or substance abuse at work
- Anti-trust, insider trading or money laundering
- Misuse of confidential information
- 'kick backs' or other inducements from suppliers

Some matters may be dealt with under the bullying/harassment, grievance and disciplinary policies for staff rather than the Whistleblowing policy. Please also refer to the policy on reporting suspicions of money laundering for matters that relate to money laundering.

How can I decide if my, or another person's, behaviour is appropriate?

- Is my/their behaviour, or the decision I am/they are about to make, in line with ICAEW's values?
The code of business conduct? The relevant professional code of ethics?
- Could my/their behaviour directly or indirectly cause injury or endanger anyone's health?
- Would my/their behaviour comply with relevant laws & regulations?
- Would my/their behaviour violate any ICAEW policies or standards?
- Would this behaviour make me feel uncomfortable or uneasy?
- Could I feel comfortable telling my colleagues, family and friends about my behaviour?
- How would this behaviour appear to others if they saw it in the newspaper headlines?

Other considerations

- Is it a genuine concern or might there be an innocent explanation?
- Who is affected and how?
- What are the risks attached to the misconduct?
- How serious or imminent are those risks?
- What is the risk of professional disciplinary action?
- What are the options for raising the concern internally or externally?
- Has the concern already been raised and if so, how and who with? What was the response?

If you still have concerns or are unsure, please discuss the situation with your manager, HR or Internal Audit or you can seek independent advice from Protect.

Relevant contact details

Name & title	Phone and email	Postal address
Alison Davies Director, People	T +44 (0)20 7920 3527 E alison.davies@icaew.com	Chartered Accountants' Hall PO Box 433 Moorgate Place London EC2P 2BJ
Farrokh Shahmir Head of Internal Audit	T +44 (0)20 7920 8928 E farrokh.shahmir@icaew.com	Chartered Accountants' Hall PO Box 433 Moorgate Place London EC2P 2BJ

Name & title	Phone and email	Postal address
Carol Warburton Chair of the ICAEW Audit Committee	E carol.warburton@azets.co.uk	
Protect (formerly Public Concern at Work)	T +44 (0) 20 3117 2520 W www.protect-advice.org.uk	